IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

FRIDAY, THE TENTH DAY OF DECEMBER,
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE M.H.S. ANSARI

and
THE HON'BLE MR JUSTICE T.CH.SURYA RAO

WRIT PETITION NO : 22908 of 2004

Between:

M/s Hyderabad Securities Offset Printers Limited IDA Uppal, Hyderabad
rep. by its Managing Director Mr K.Vijayapal Reddy

..... PETITIONER

AND

1 The Commercial Tax Officer Hyderguda Circle, Hyderabad.
2 The Appellate Deputy Commissioner (CT) Punjagutta Division, Hyderabad.
3 The Additional Commissioner (CT) Legal A.P.Nampally, Hyderabad.

.....RESPONDENT(S)

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court may be pleased to issue a writ of Certiorari or any other appropriate writ or order or direction quashing the order of the 3rd respondent in CCT's Ref.No.LIII(1)/1989/2004 dated 3.12.2004

refusing to order stay of recover of disputed penalty levied by 1st Respondent for the assessment year 2003-04 (Penalty) as arbitrary and unjustified and consequently restrain the 1st Respondent from taking any coercive steps for collection of disputed penalty of Rs.2,75,250/- pending disposal of the appeal before the 2nd respondent and pass such other order or orders.

Counsel for the Petitioner:MR.S.DWARAKANATH

Counsel for the Respondent No.: GP FOR COMMERCIAL TAX

The Court made the following :

O R D E R (Per MHN,J)

Having heard the learned counsel for the respective parties, we are inclined to dispose of the writ petition at the admission stage, without going into the merits of the contentions raised.

2. It is represented before us that the tax and also interest thereon has been paid. Appeal is pending before the 2nd respondent with regard to penalty of the sum of Rs.2,75,250/- and instant writ petition

is filed praying for stay of recovery of the disputed penalty, pending disposal of the said appeal.

3. In such view of the matter, instant writ petition is disposed of directing the petitioner to deposit twenty five per cent of the disputed penalty and upon deposit of the said sum within a period of four weeks from date hereof, there shall be stay with regard to balance of the penalty, pending disposal of the appeal before the 2nd respondent.

4. It is further directed that upon deposit of the amount of penalty within the time as stipulated above by the petitioner, the notice under Section 17 of the Andhra Pradesh General Sales Tax Act, 1957, issued to the Manager of the Andhra Bank dated 16.11.2004 shall stand suspended.

5. The writ petition is accordingly disposed of at the stage of admission.

M.H.S.ANSARI,J

T.CH.SURYA RAO, J

AVS

Date:10.12.2004.

To

1 The Commercial Tax Officer Hyderguda Circle, Hyderabad.
2 The Appellate Deputy Commissioner (CT) Punjagutta Division, Hyderabad.
3 The Additional Commissioner (CT) Legal A.P.Nampally, Hyderabad.

4. Two C.C. to G.P. for Commercial Tax, High Court, Building, Hyderabad.

5. Two C.D. copies.